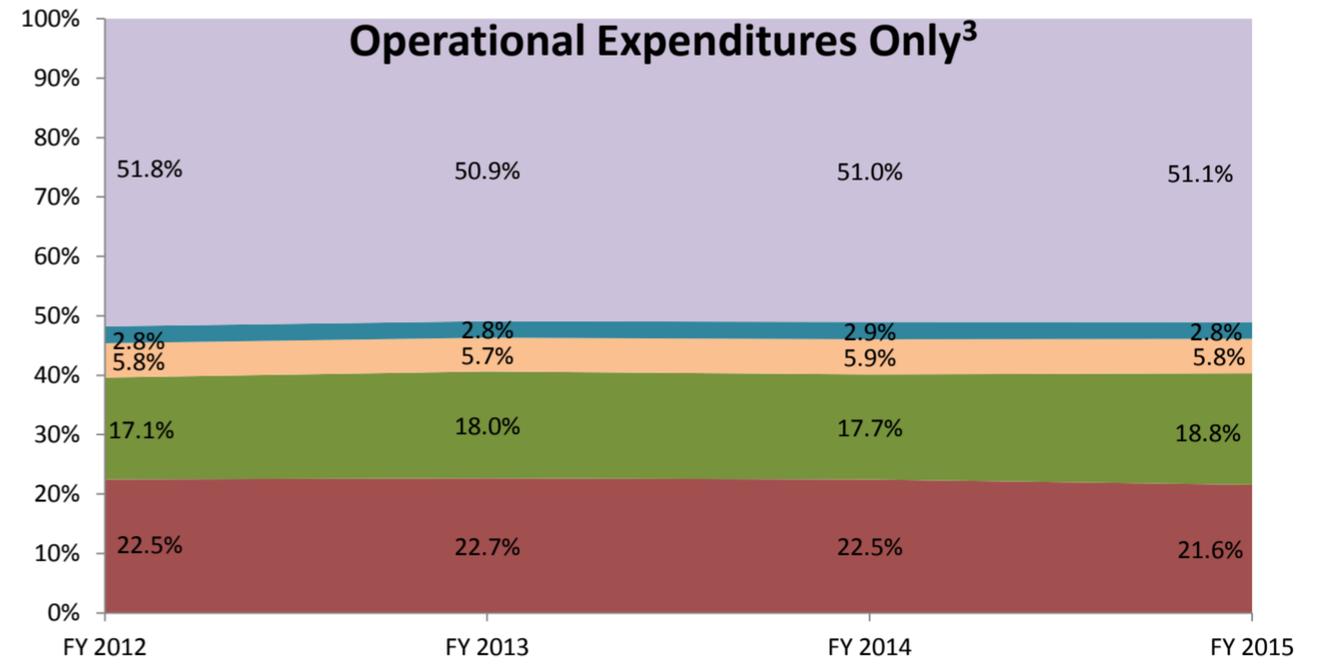
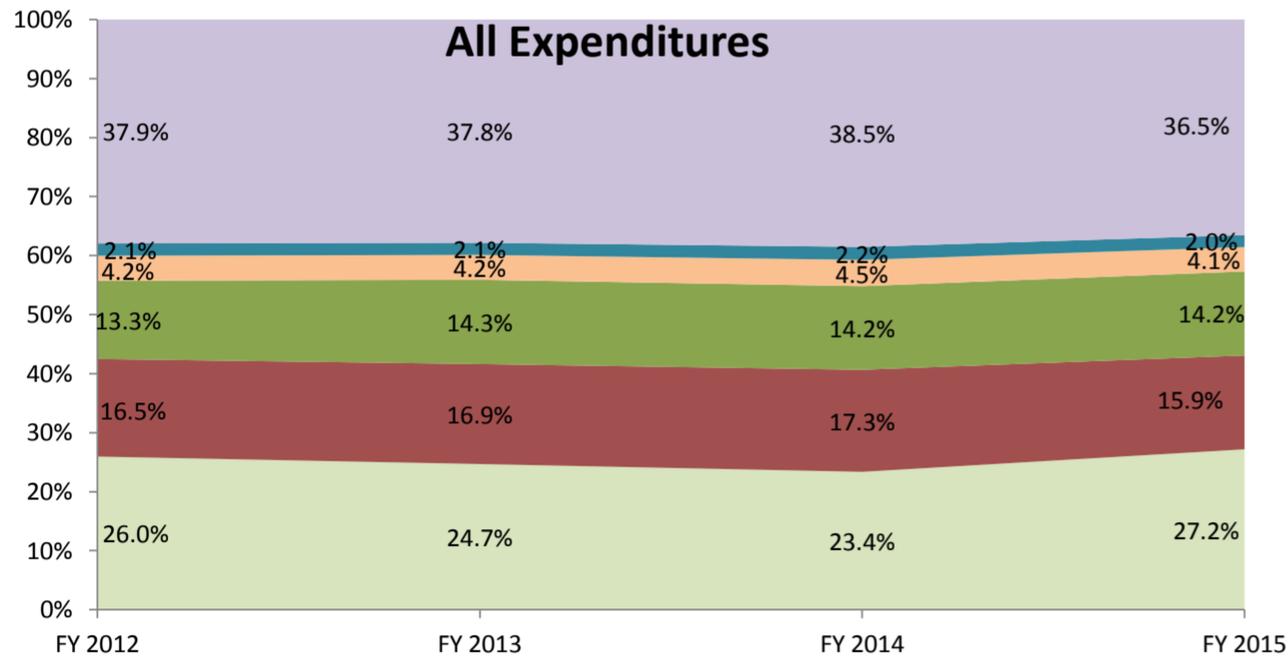


School Corporation Expenditures by Account
Biannual Financial Report Data
Clark-Pleasant Com School Corp (4145)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$19,344,698	35.4%	\$24,648,221	38.2%	\$25,338,556	37.9%	\$26,602,055	37.8%	\$27,122,135	38.5%	\$27,490,726	36.5%
Student Instructional Support	\$2,988,959	5.5%	\$4,303,803	6.7%	\$4,218,831	6.3%	\$4,419,048	6.3%	\$4,688,771	6.7%	\$4,631,431	6.2%
Total	\$22,333,657	40.8%	\$28,952,023	44.9%	\$29,557,387	44.3%	\$31,021,103	44.1%	\$31,810,906	45.2%	\$32,122,157	42.7%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$17,834,072	32.6%	\$19,850,193	30.8%	\$19,896,712	29.8%	\$21,951,931	31.2%	\$22,144,784	31.5%	\$22,677,622	30.1%
Non Operational	\$14,510,386	26.5%	\$15,662,307	24.3%	\$17,332,458	26.0%	\$17,364,346	24.7%	\$16,451,757	23.4%	\$20,458,691	27.2%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$32,344,458	59.2%	\$35,512,500	55.1%	\$37,229,170	55.7%	\$39,316,277	55.9%	\$38,596,541	54.8%	\$43,136,313	57.3%

Grand Total	\$54,678,115	\$64,464,523	\$66,786,557	\$70,337,380	\$70,407,447	\$75,258,470
--------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------



- Non Operational
- Other Overhead and Operational
- Corporation Administration
- School Administration
- Other Student Instructional Support
- Student Academic Achievement

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Clark-Pleasant Com School Corp (4145)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
Student Academic Achievement											
11050 Regular Programs Full Day Kindergarten	\$0	\$24,000	\$657,500	\$1,343,896	NA	5499.6%	104.4%				
11100 Regular Programs Elementary	\$6,524,457	\$11,049,723	\$12,051,694	\$11,617,928	78.1%	5.1%	-3.6%				
11200 Regular Programs Middle/Junior High	\$1,505,844	\$2,727,493	\$2,867,328	\$2,878,313	91.1%	5.5%	0.4%				
11300 Regular Programs High School	\$2,829,753	\$5,039,983	\$5,050,977	\$5,537,613	95.7%	9.9%	9.6%				
11350 Regular Programs High School - Academic Honors Diploma	\$0	\$82,000	\$120,000	\$0	NA	NA	NA				
11410 Regular Programs Vocational Education - Agriculture A	\$58,002	\$102,495	\$47,278	\$37,638	-35.1%	-63.3%	-20.4%				
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$187,738	\$193,118	\$154,862	\$206,604	10.0%	7.0%	33.4%				
11470 Regular Programs Vocational Education - Business Education	\$169,877	\$167,277	\$166,325	\$201,720	18.7%	20.6%	21.3%				
11480 Regular Programs Vocational Education - Industrial Education A	\$164,141	\$123,663	\$132,538	\$148,454	-9.6%	20.0%	12.0%				
12110 Special Programs Gifted and Talented - Gifted And Talented	\$16,933	\$68,444	\$22,385	\$41,351	144.2%	-39.6%	84.7%				
12520 Special Programs Culturally Different - Compensatory	\$67,850	\$178,683	\$0	\$0	NA	NA	NA				
12900 Special Programs Other Special Programs	\$1,195,048	\$1,757,269	\$2,774,963	\$2,763,787	131.3%	57.3%	-0.4%				
14100 Summer School Programs Elementary	\$19,497	\$118	\$23,681	\$13,079	-32.9%	10986.1%	-44.8%				
14300 Summer School Programs High School	\$72,301	\$59,027	\$21,037	\$20,386	-71.8%	-65.5%	-3.1%				
16100 Remediation Remediation Testing	\$99,793	\$146,965	\$86,535	\$95,181	-4.6%	-35.2%	10.0%				
16200 Remediation Preventive Remediation	\$15,888	\$149,110	\$50,186	\$172,908	988.3%	16.0%	244.5%				
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$296,285	\$411,207	\$630,874	\$547,297	84.7%	33.1%	-13.2%				
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$429,599	\$658,609	\$629,707	\$544,150	26.7%	-17.4%	-13.6%				
22110 Instruction Imp. of Instruction - Service Area Direction	\$0	\$0	\$153,227	\$201,187	NA	NA	31.3%				
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$245,791	\$403,082	\$368,019	\$367,393	49.5%	-8.9%	-0.2%				
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$75	\$0	\$0	\$7,800	10316.7%	NA	NA				
22190 Instruction Imp. of Instruction - Other Imp. of Instruct. Services	\$4,183	\$7,950	\$0	\$394	-90.6%	-95.0%	NA				
22210 Instruction Library/Media Services - Service Area Direction	\$614	\$0	\$0	\$0	NA	NA	NA				
22220 Instruction Library/Media Services - School Library	\$264,424	\$412,302	\$340,043	\$349,856	32.3%	-15.1%	2.9%				
22230 Instruction Library/Media Services - Audiovisual	\$2,128	\$6,754	\$4,401	\$6,746	217.0%	-0.1%	53.3%				
22360 Instruction Instruc. Related Tech. - Network Support	\$374,666	\$196,881	\$0	\$0	NA	NA	NA				
22900 Instruction Other Support Service - Instruct. Staff	\$0	\$0	\$3,977	\$6,422	NA	NA	61.5%				
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$468,000	\$682,070	\$742,939	\$356,517	-23.8%	-47.7%	-52.0%				
25540 Central Services Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$0	\$21,660	\$24,107	NA	NA	11.3%				
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$928,947	\$0	\$0	\$0	NA	NA	NA				
Student Academic Achievement Total					\$15,941,833	\$24,648,221	\$27,122,135	\$27,490,726	72.4%	11.5%	1.4%
Student Instructional Support											
21190 Students Attend. & Social Work Serv. - Other	\$9,504	\$6,309	\$0	\$0	NA	NA	NA				
21220 Students Guidance Services - Counseling Services	\$410,757	\$1,067,303	\$1,146,174	\$1,113,391	171.1%	4.3%	-2.9%				
21340 Students Health Services - Nurse Services	\$143,178	\$203,559	\$403,041	\$402,257	180.9%	97.6%	-0.2%				
24100 School Administration Office of The Principal	\$1,806,985	\$3,026,632	\$3,139,556	\$3,115,783	72.4%	2.9%	-0.8%				
24900 School Administration Other Support Services - School Admin.	\$2,270	\$0	\$0	\$0	NA	NA	NA				
Student Instructional Support Total					\$2,372,695	\$4,303,803	\$4,688,771	\$4,631,431	95.2%	7.6%	-1.2%
Overhead and Operational											
23110 General Administration Board of Education - Service Area Direction	\$38,756	\$82,465	\$92,966	\$63,323	63.4%	-23.2%	-31.9%				
23150 General Administration Board of Education - Legal Services	\$1,840	\$8,229	\$8,205	\$12,809	596.1%	55.7%	56.1%				
23160 General Administration Board of Education - Promotion Expenses	\$6,798	\$33,476	\$21,597	\$2,537	-62.7%	-92.4%	-88.3%				
23190 General Administration Board of Education - Other Governing Body Services	\$25,498	\$31,679	\$3,581	\$10,962	-57.0%	-65.4%	206.1%				
23210 General Administration Executive Administration - Office of The Superintendent	\$265,177	\$592,492	\$489,846	\$429,804	62.1%	-27.5%	-12.3%				
23290 General Administration Executive Administration - Other Executive Admin. Services	\$2,197	\$1,660	\$3,094	\$1,606	-26.9%	-3.3%	-48.1%				
25110 Central Services Fiscal Services - Office of The Business Manager	\$174,308	\$802,802	\$1,663,414	\$1,584,593	809.1%	97.4%	-4.7%				
25140 Central Services Fiscal Services - Receiving and Disbursing Funds	\$16,607	\$23,640	\$28,697	\$28,580	72.1%	20.9%	-0.4%				
25150 Central Services Fiscal Services - Payroll Services	\$42,089	\$71,284	\$134,467	\$128,831	206.1%	80.7%	-4.2%				
25160 Central Services Fiscal Services - Financial Accounting	\$88,351	\$354,432	\$62,701	\$62,039	-29.8%	-82.5%	-1.1%				

School Corporation Expenditures by Account
Biannual Financial Report Data
Clark-Pleasant Com School Corp (4145)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$8,840	\$13,531	\$8,230	\$8,252	-6.6%	-39.0%	0.3%				
25196 Central Services Fiscal Services - Other - Cash Change	\$0	\$0	\$1,365	\$150	NA	NA	-89.0%				
25710 Central Services Personnel Services - Supervision of Personnel Services	\$12,750	\$5,374,842	\$6,792,908	\$7,713,032	60394.4%	43.5%	13.5%				
25750 Central Services Personnel Services - Health Services	\$0	\$0	(\$1,355)	(\$1,157)	NA	NA	NA				
25790 Central Services Personnel Services - Other Personnel Services	\$0	\$18,700	\$86,194	\$64,410	NA	244.4%	-25.3%				
25850 Central Services Admin. Tech. Services - Network Support	\$0	\$528,251	\$525,245	\$601,027	NA	13.8%	14.4%				
25860 Central Services Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$45,480	\$0	NA	NA	NA				
25990 Central Services Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$3,859,700	\$9,977	\$600	\$0	NA	NA	NA				
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$2,758,487	\$4,545,763	\$4,485,034	\$4,641,808	68.3%	2.1%	3.5%				
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$123,370	\$192,643	\$145,187	\$163,833	32.8%	-15.0%	12.8%				
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$839,879	\$1,383,903	\$1,072,598	\$572,358	-31.9%	-58.6%	-46.6%				
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$2,218	\$0	\$0	\$0	NA	NA	NA				
26499 Category not Specified Other - 2007 Account Code	\$4,250,308	\$0	\$0	\$0	NA	NA	NA				
26600 Oper. & Maint. of Plant Serv. Security Services	\$3,070	\$12,871	\$18,053	\$782	-74.5%	-93.9%	-95.7%				
26700 Oper. & Maint. of Plant Serv. Insurance	\$162,104	\$255,517	\$321,498	\$341,614	110.7%	33.7%	6.3%				
27010 Student Transportation Service Area Direction	\$128,603	\$186,508	\$246,994	\$189,057	47.0%	1.4%	-23.5%				
27100 Student Transportation Vehicle Operation	\$1,042,422	\$1,723,183	\$1,612,685	\$1,725,081	65.5%	0.1%	7.0%				
27300 Student Transportation Vehicle Servicing and Maintenance	\$517,038	\$840,944	\$1,072,803	\$997,773	93.0%	18.6%	-7.0%				
27400 Student Transportation Purchase of School Buses	\$572,659	\$369,354	\$132,555	\$209,060	-63.5%	-43.4%	57.7%				
27500 Student Transportation Insurance on Buses	\$46,068	\$5,000	\$53,213	\$58,419	26.8%	1068.4%	9.8%				
27900 Student Transportation Other Student Transportation Services	\$15,030	\$47,650	\$34,836	\$44,011	192.8%	-7.6%	26.3%				
27910 Student Transportation Bus Driver Training	\$3,557	\$3,552	\$300	\$650	-81.7%	-81.7%	116.7%				
31100 Food Services Operations Service Area Direction	\$93,237	\$185,489	\$322,698	\$353,302	278.9%	90.5%	9.5%				
31200 Food Services Operations Food Preparation and Dispensing	\$477,436	\$896,825	\$1,004,595	\$970,998	103.4%	8.3%	-3.3%				
31400 Food Services Operations Food Purchases	\$774,613	\$1,035,713	\$1,313,193	\$1,339,203	72.9%	29.3%	2.0%				
31500 Food Services Operations Dist. of School Lunch Reimburs.	\$0	\$0	\$587	\$0	NA	NA	NA				
31900 Food Services Operations Other Food Services	\$124,502	\$217,814	\$340,720	\$358,876	188.2%	64.8%	5.3%				
Overhead and Operational Total					\$16,477,514	\$19,850,193	\$22,144,784	\$22,677,622	37.6%	14.2%	2.4%
Non Operational											
33200 Category not Specified Community Recreation	\$53,620	\$96,674	\$73,784	\$106,113	97.9%	9.8%	43.8%				
33400 Category not Specified Athletic Coaches	\$320,026	\$524,715	\$493,719	\$468,661	46.4%	-10.7%	-5.1%				
33990 Other Community Services Other	\$356	\$928	\$6,231	\$3,330	834.5%	258.7%	-46.6%				
41000 Category not Specified Land Acquisition and Development	\$823,506	\$45,861	\$0	\$0	NA	NA	NA				
43000 Category not Specified Professional Services	\$1,312,152	\$212,257	\$102,248	\$368,014	-72.0%	73.4%	259.9%				
44000 Category not Specified Educational Specifications Dev.	\$375	\$28,816	\$0	\$0	NA	NA	NA				
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$1,779,688	\$883,765	\$1,121,737	\$1,948,245	9.5%	120.4%	73.7%				
45400 Building Acq., Const. and Impr. Sports Facilities	\$40,015	\$227,093	\$0	\$0	NA	NA	NA				
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$255,744	\$431,905	\$92,666	\$134,764	-47.3%	-68.8%	45.4%				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$746,573	\$502,293	\$424,199	\$282,822	-62.1%	-43.7%	-33.3%				
49000 Category not Specified Other Facilities Acq. and Construction	\$24,081	\$267,808	\$35,568	\$48,108	99.8%	-82.0%	35.3%				
51100 Principal on Debt Bonds	\$1,262,796	\$982,290	\$452,100	\$3,358,733	166.0%	241.9%	642.9%				
52100 Interest on Debt Bonds	\$101,527	\$330,361	\$106,250	\$206,561	103.5%	-37.5%	94.4%				
52200 Interest on Debt Temporary Loans	\$80,422	\$229,822	\$6,207	\$0	NA	NA	NA				
53100 Lease Rental Buildings-Principal	\$7,598,406	\$5,650,400	\$8,169,767	\$8,842,807	16.4%	56.5%	8.2%				
53150 Lease Rental Buildings-Interest	\$0	\$5,247,319	\$5,345,031	\$4,679,491	NA	-10.8%	-12.5%				
54200 Advancements and Obligations Common School Fund - Principal	\$0	\$0	\$21,866	\$10,933	NA	NA	-50.0%				
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$0	\$383	\$109	NA	NA	-71.4%				
Non Operational Total					\$14,399,285	\$15,662,307	\$16,451,757	\$20,458,691	42.1%	30.6%	24.4%
Prorated by Fund											
26491 NA	PERF - Overhead and Operational	\$57,278	\$0	\$0	\$0	NA	NA	NA			

School Corporation Expenditures by Account
 Biannual Financial Report Data
 Clark-Pleasant Com School Corp (4145)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
26492 NA Social Security - Academic Achievement	\$964,348	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$173,733	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$300,841	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$37,382	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$43,747	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$8,244	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$96,415	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$757	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$2,388,270	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$433,118	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$900,955	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$72,725	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$6,500	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$1,169	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$1,070	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$236	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$5,486,789	\$0	\$0	\$0	NA	NA	NA